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Gabriel S. Meyer
Assistant General Attorney

September 3, 2008

Via Electronic Filing

The Honorable Anne Quinlan
Acting Secretary
Surface Transportation Board
395 E Street, SW
Washington, DC 20423

**Re: Proposed Abandonment and Discontinuance of the Great Western
Industrial Lead; STB Docket Nos. AB-33 (Sub-No. 274X) and AB-414
(Sub-No. 4X)**

Dear Secretary Quinlan

Pursuant to the Board's inquiry, Union Pacific Railroad Company and Iowa
Interstate Railroad, Ltd hereby confirm that there are no stations located on either of
the rail lines that are the subject of the above-referenced proceedings.

Please do not hesitate to contact me if you have any further questions

Sincerely,

A handwritten signature in cursive script that reads "Gabriel S. Meyer".

Gabriel S Meyer

cc: Edward J Krug (Counsel for Iowa Interstate Railroad, Ltd)